RECORDATION NO. 23304 A

ALVORD AND ALVORD

ATTORNEYS AT LAW

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December 28, 2007

ELLSWORTH C. ALVORD (1964)

ELIAS C. ALVORD (1942)

DEC 28 197 -12

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A LESTER

Mr. Vernon A. Williams Secretary Surface Transportation Board 395 "E" Street, S.W. Washington, D.C. 20423-0001

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Notice of Termination of Lease, dated as of December 27, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 23304.

The name and address of the party to the enclosed document are:

Lessor:

Wells Fargo Equipment Finance, Inc.

733 Marquette Avenue

Minneapolis, Minnesota 55479

[Lessee:

J. R. Simplot Company

One Capital Center

999 Main Street, Suite 1300

Boise, Idaho 83702]

Mr. Vernon A. Williams December 28, 2007 Page 2

A description of the railroad equipment covered by the enclosed document is:

30 insulated tank cars: JRSX 1100 - JRSX 1129.

A short summary of the document to appear in the index is:

Notice of Termination of Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECORDATION NO. 23304 A



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Wells Fargo Equipment Finance, Inc. 733 Marquotte Avenue, Suite 700 Minneapolix, MN 55402

SURFACE TRANSPORTATION BOARD

NOTICE OF TERMINATION OF LEASE

The undersigned, WELLS FARGO EQUIPMENT FINANCE, INC, as successor in interest to First Security Leasing Company (the "Lessor"), publishes this notice that Lease Schedule 022-3004318, dated as of December 27, 2000, by and between Lessor and J.R. Simplot Company (the "Lessee"), as incorporating the terms and conditions of that to Master Equipment Lease Agreement by and between Lessor and Lessee (the "Master Agreement") dated as of Docember 20, 2000, as subsequently amended or modified (the Schedule, as incorporating the terms and conditions of Master Agreement, the "Lease"), has been terminated.

The Lease, or a memorandum thereof, was originally filed with the Surface Transportation Board on December 29, 2000 under Recordation Number 23304. The Lease and all amendments and supplements thereto shall be considered terminated of record as to all railcars subject thereto.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be executed by its officer thereunto duly authorized this 27th day of December, 2007.

	WELLS FARGO EQUIPMENT FINANCE, INC., Lessor		
	By: Q Va		
	Name: Arianna Valena		
	Title: Account Services Representative		
STATE OF <u>Minnedata</u>) COUNTY OF <u>Heanepia</u>) ss.)		
On this 27th day of December, 2007, before me appeared Ationa Valence, to me personally known, who, being duly sworn did say that (s)he is the ASR of WELLS FARGO EQUIPMENT FINANCE, INC, and that said instrument was signed on behalf said corporation by authority of its board of directors and (s)he acknowledged said instrument to be the free act and deed of said corporation.			

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year first above written.

NOTARY PUBLIC

My Commission Expires: 01/31/2012



EXHIBIT A

TO LEASE SCHEDULE TO MASTER EQUIPMENT LEASE AGREEMENT

Thirty (30) Union Tank Car Company III A100WI T104 14,700 gallon insulated Tank Cars, manufactured in 1993, with the following Car Numbers:

JRSX1100	JRSX1115
JRSX1101	JRSX1116
JRSX1102	JRSX1117
JRSX1103	JRSX1118
JRSX1104	JRSX1119
JRSX1105	JRSX1120
JRSX1106	JRSX1121
JRSX1107	JRSX1122
JRSX1108	JRSX1123
JRSX1109	JRSX1124
JRSX1110	JRSX1125
JRSX1111	JRSX1126
JRSX1112	JRSX1127
JRSX1113	JRSX1128
JRSX1114	JRSX1129



Bill of Sale

For Valuable Consideration, Wells Fargo Equipment Finance, Inc., a Minnesota corporation (the "Seller"), hereby sells to:

Siemens Financial Services, Inc.

("the Buyer"), all of the property (the "Goods") described as follows:

See Attached Schedule A

The Seller warrants that it is the owner of the Goods free and clear of any liens and security interests created by the Seller. Date of sale 12/27/07. Sale price \$539,634.00

Except as set forth in the preceding paragraph, the Seller makes no representation or warranty of any kind, including but not limited to any representation or warranty regarding the existence, condition or location of the Goods (whether or not any Exhibit A indicates that the Goods are located in any particular place) and any implied or express warranty of merchantability or fitness for a particular purpose. All of the Goods are sold AS IS and WHERE IS.

IN NO EVENT SHALL THE SELLER BE LIABLE FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND, WHETHER FOR BREACH OF ANY WARRANTY, FOR BREACH OR REPUDIATION OF ANY OTHER TERM OR CONDITION OF SALE, FOR NEGLIGENCE, ON THE BASIS OF STRICT LIABILITY, OR OTHERWISE.

By accepting this Bill of Sale, the Buyer agrees that it shall pay all sales, excise, use or other taxes applicable to the sale of goods hereunder (other than taxes based on the net income of the Seller)

IN WITNESS WHEREOF, the Seller has executed this Bill of Sale as of the 27th Day of December, 2007

WELLS FARGO EQUIPMENT FINANCE, INC.

By:	a_	-Val	
Printed	Name: _	Arianna Valena	
Title:	Accou	nt Services Representative	

EXHIBIT A

TO LEASE SCHEDULE TO MASTER EQUIPMENT LEASE AGREEMENT

Thirty (30) Union Tank Car Company III A100WI T104 14,700 gallon insulated Tank Cars, manufactured in 1993, with the following Car Numbers:

10014440	1501444
JRSX1100	JRSX1115
JRSX1101	JRSX1116
JRSX1102	JRSX1117
JRSX1103	JRSX1118
JR\$X1104	JRSX1119
JRSX1105	JRSX1120
JRSX1106	JRSX1121
JRSX1107	JRSX1122
JRSX1108	JRSX1123
JRSX1109	JRSX1124
JRSX1110	JRSX1125
JRSX1111	JRSX1126
JRSX1112	JRSX1127
JRSX1113	JRSX1128
JRSX1114	JRSX1129

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice	in the State of New York and the
District of Columbia, do hereby certify under pen	
attached copy with the original thereof and have	found the copy to be complete and
identical in all respects to the original document.	1
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Dated: 12 28 07	
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Robert W. Alvord